





TWENTY-SITXH ANNUAL REPORT

OF THE

AUDITING COMMITTEE

OF THE

TOWN OF SWAMPSCOTT,

FOR THE YEAR ENDING FEB. 28, 1878

LYNN:

JOHN MACFARLANE & CO., PRINTERS,

NO. 55 MUNROE STREET.

1878.



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Report of Auditing Committee.

FELLOW CITIZENS OF SWAMPSCOTT :

Your Committee, appointed to audit the town accounts for the year ending February 28, 1878, have attended to that duty, and herewith present their report, together with some suggestions for the consideration of the Town.

1st. We notice that it has been the custom, for several years, for the Overseers of the Poor to issue orders on the Treasurer for the money needed in that department, while our By-Laws (unless they have been altered) are to the effect that money shall be paid out of the treasury "only by order of the Selectmen." We do not wish to be understood to reflect in any manner upon the present managers of that department, nor their predecessors, but simply recommend a return to the former and better way.

2d. It has been customary, for some years past, to pay to the Surveyor the whole sum of money appropriated for Highways, to be expended as he sees fit. This is one of the largest and most important departments, and we do not see why it should differ from the others, and would suggest that the bills for labor, teams, etc., be approved by the Surveyor, and sent to the Selectmen for an order for payment.

3d. We are of opinion that an improvement might be made in the purchase of fuel for the town. As at present conducted, each department buy what they want, as low as possible. Could not a saving be made if the Selectmen be authorized to secure proposals for supplying all the fuel needed?

4th. We think every Town Officer or Board of Officers should be instructed to bring all their books, bills, and accounts, and deposit them in the town safe, on the 28th of February of each year, for the benefit of the Auditing Committee, and leave them there until the Committee are through with them, as much of the time of the Committee in years past has been spent in repeatedly sending for the accounts of different departments.

5th. The present code of By-Laws, which were adopted in 1852, when we first became a Town, fail to meet the requirements of the town, and we recommend that they be revised, or a new code adopted.

6th. As only about a week intervenes between the closing of one year and the Town Meeting, a period much too short to properly prepare and distribute our Reports, we are of the opinion that a change of Town Meeting to the third Saturday of March would enable the citizens to read and digest the Town Reports more fully, and would be found to be a change for the better.

7th. We notice that the Town of Nahant instruct their Auditing Committee, in connection with the Heads of Departments, to prepare a list of appropriations for the several departments, and print them in their Report for the consideration of the Town at their meeting; a plan which might be adopted here with profit.

All of which is most respectfully submitted.

FRED. O. ELLIS,	} Auditing Committee.
CHAS. A. HASKELL, 2D,	

ASSESSORS' VALUATION OF THE TOWN, MAY 1, 1877.

Real Estate	\$2,041,935 00
Personal Property	340,323 00
Total	<hr/> \$2,382,258 00

Rate of taxation :	\$8.50 on \$1,000
Number of polls	632
Total tax on polls	\$1,264
Total tax for State, County, and Town purposes	\$21,513 48
Number of dwelling houses	488
“ “ acres of land	1,547 1-8
“ “ horses	185
“ “ cows	97
“ “ sheep	20
Births : males, 22 ; females, 22 ;	44
Marriages	20
Deaths : males, 20 ; females, 20 ;	40
Population, State Census of 1875, }	
males, 1036 ; females, 1092 ; }	2128

Statement of Town Debt.

C. F. Coffin, trustee	\$11,000 00
P. A. Chase. "	5,000 00
Elizabeth Proctor	500 00
John N. Hooper	874 80
Lynn Five Cents Savings Bank	2,500 00
Lynn Ins. for Savings	6,000 00
" " "	5,000 00
" " "	4,500 00
John Smith	300 00
P. A. Chase	5,000 00
Edward Knowles	250 00
Blaney & Phillips	1,000 00
Estate of Warren E. Small	500 00
Outstanding orders	169 15
	<hr style="width: 20%; margin: auto;"/>
	\$42,593 95

The balance of uncollected taxes is as follows :

William Seger (1874)	\$ 548 82
" " (1875)	1,633 64
D. P. Stimpson (1873)	604 66
" " (1876)	3,476 31
" " (1877)	5,227 61

Total Tax uncollected	\$11,491 02
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Due on State Aid	\$ 628 00
Cash in Treasury	2,605 91
Value of Public Property	36,200 00
	<hr style="width: 20%; margin: auto;"/>
	\$39,433 91
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	\$50,924 93

Receipts and Expenditures.

SELECTMEN'S DEPARTMENT.

Appropriation \$1,500 00

EXPENDITURES.

Paid Joseph Stanley, Chairman of Board of Select-	
men	\$200 00
George H. Hobby, Selectman	100 00
Elbridge Foster, "	75 00
Benj. J. Lindsey, Town Clerk,	75 00
" " " recording births, marriages and	
deaths	31 25
D. P. Stimpson, Treasurer and Collector	325 00
D. H. Millett, Assessor	90 00
George Towns, "	35 00
George Smith, "	35 00
J. A. Knowlton, " (1875)	25 00
Daniel Marshall, Fence Viewer	2 00
C. A. Haskell, 2d, Auditor	10 00
Fred O. Ellis, "	10 00
A. J. Lee, "	10 00
Bessom Steam Job Print, 650 Auditor's reports .	57 70
" " " " tax bills	7 00
" " " " voting list	8 00
" " " " posters, etc.	4 75
Robert Wiley, distributing Town Reports . . .	3 00
A. F. Bartlett, " " "	3 00
J. H. Crossman, returning deaths	15 00
Bartlett Shaw, repairing Marshall street drain .	71 00
" " " Child's "	9 80

Amount carried forward,

\$1,202 50

<i>Amount brought forward,</i>	\$1,202 50
Paid Rufus Kimball, printing	1 75
E. H. Wardwell, moving boat house	20 00
Chas. H. Flint, sewer pipes	16 90
Mass. State Sec'y, register of voters	80
T. O. Philbrick, drain pipe	1 92
Jos. Stanley, fee to County Commissioners	2 00
W. Atkins, moving boat house and repairs	30 00
Isaac K. Harris, plan and survey Stacey's Brook	50 00
Tax, to town of Marblehead	6 34
Eben Holt, stock and labor	2 50
Expenses of petition to County Commissioners	
concerning new road to Marblehead	15 99
Mark Proctor, for land	15 00
Leonard Blanchard, Life Boat house rent	20 00
Thomas Bergen, labor	3 00
D. P. Stimpson, administering oaths, postage, etc.	6 09
Benj. J. Lindsey, express, postage, etc.	7 17
D. Holman Millett, preparing Register of Voters	15 00
D. Roberts, Hay Scale land rent	4 00
John Chapman, stock and labor on signs	5 00
" stock and labor	16 17
" gate at Gravel Pit	5 00
	<hr/>
	\$1,447 13

SCHOOL DEPARTMENT.

Appropriation	\$7,000 00
Received from School Fund	190 57
	<hr/>
	\$7,190 57

EXPENDITURES.

Paid Mrs. L. M. Means, services, teacher	\$665 70
Miss Mary Landen, " "	665 70
Mrs. M. E. Larkin " "	449 92
Miss Kate Commerford, " "	449 92
	<hr/>

<i>Amount carried forward,</i>	\$2,231 24
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AUDITORS' REPORT.

9

<i>Amount brought forward,</i>					\$2,231 24
Paid Miss Sarah Palmer,	"	"	.	.	449 92
" C. F. Mott,	"	"	.	.	449 92
" A. M. Mott,	"	"	.	.	436 78
" Alva Goudey,	"	"	.	.	428 48
" C. M. Colcord,	"	"	.	.	399 92
" Hattie Thing,	"	"	.	.	228 54
" E. J. Hadley,	"	"	.	.	192 82
" C. L. Bancroft,	"	"	.	.	51 41
" M. E. Seger,	"	"	.	.	13 14
S. E. Eastman, services, Committee					75 00
R. B. Jordan, " "					60 00
Mrs. L. Hayford, " "					60 00
A. F. Nesbitt, " Truant Officer					45 00
E. S. Martin, " Janitor, Grammar School					247 84
James Bryant, " " Pine st. "					100 00
Mrs. H. Coan, " " Beach st. "					100 00
Thomas West, " " Grammar "					36 25
Mrs. Casey, " " Farm "					35 00
R. V. Bessom, " " Essex st. "					14 00
Mrs. Kane, cleaning Grammar School					3 70
J. L. Hammett, books, stationery, school mdse					62 01
N. C. Newhall, repairing and cleaning clocks					3 25
W. B. Chase, books and supplies					21 50
T. O. Philbrick, stock, labor, and supplies					87 71
John Chapman, stock and labor					35 28
Gilbert Delano, " " "					14 26
Choate & Rowe, coal (55 4-5 tons)					269 66
School Committee, coloring walls, Pine st. School					57 24
Miss E. J. Hadley, Phonic Chart					2 00
Bartlett Shaw, grading Grammar School yard					46 36
" " Farm " "					17 87
G. H. Wadsworth, sundries for Grammar School					4 93
S. Armstrong, labor					3 00
Ivory Emmons, stock and labor, Essex st. School					23 75
" " " " Gram. & Beach "					18 50
Jonathan Blaney, 44 cedar posts					15 40
<i>Amount carried forward,</i>					\$6,341 78

<i>Amount brought forward,</i>	\$6,341 78
Paid D. P. Stimpson, services and stamps	1 30
J. P. Small, stock and labor	14 64
George H. Holden, supplies	2 16
Hanford & Phillips, stock and labor, Gram'r Sch.	21 45
" " " " Beach "	16 90
" " " " Pine st. "	5 55
Charles Rowell, " " " 	4 00
Philip Ashton, ink	3 92
George F. King, 12 reams paper	30 00
E. E. Boynton, school books	2 34
Daniel Lombard, labor	2 00
Bessom Steam Job Print, 650 School Reports . .	36 80
	<hr/>
	\$6,482 74

HIGHWAYS.

RECEIPTS.

Appropriation	\$3,000 00
" for water	200 00
	<hr/>
	\$3,200 00

EXPENDITURES.

Paid Bartlett Shaw, teams and labor	\$3,000 00
Samuel C. Pitman, labor on snow	44 21
City of Lynn, for water	173 01
	<hr/>
	\$3,217 22

POOR DEPARTMENT.

RECEIPTS.

Appropriation	\$800 00
Town of Weymouth, aid to W. Atwood	170 59
Aid rendered and reimbursed	97 25
Mrs. Twining's funeral expenses and part of house rent refunded	52 50
Town of Brewster aid rendered A. Maker . . .	18 00
	<hr/>
	\$1,138 34

EXPENDITURES.

Paid groceries, rent, and medicine, to Mr. and Mrs. E. Twining	\$388 86
Taunton Lunatic Hospital, aid James Bishop	206 94
Worcester " " " Margaret Welch	197 42
Town of Marblehead, aid William Quiner	169 54
Groceries, &c., to W. Atwood, (reimbursed as above,)	167 09
Town of Natick, aid to Henry Allen	106 65
Aid rendered and reimbursed as above	97 25
City of Boston, aid to Ellen Burrows	72 00
Z. Small, Overseer for 1877	34 00
J. A. Knowlton, Chm'n and Sec'y Overseers, 1877	30 00
Groceries to A. Maker, (reimbursed as above)	18 00
Groceries to P. A. Martin	14 46
Groceries and coal to Henry Durgin	12 10
John Washburn, Overseer for 1877	10 00
Choate & Rowe, wood and coal to Mrs. D. Frazer	6 00
Groceries to Mrs. Jacob Phillips	5 00
Groceries to James Stone	3 72
Blank book, stationery, and stamps	3 18
City of Lynn, aid to Mrs. Caroline Pierce	1 00
	<hr/>
	\$1,543 21

TOWN LIBRARY.

RECEIPTS.

Appropriation	\$100 00
Dog tax	219 40
Received for books loaned	402 45
	<hr/>
	\$721 85

EXPENDITURES.

Paid Estes & Lauriat, books	\$189 40
A. H. Roffe & Co., papers and magazines	75 00
A. Williams & Co., books	20 95
Daniel Appleton & Co., Art Journal	8 00
	<hr/>
<i>Amount carried forward,</i>	\$293 35

<i>Amount brought forward,</i>	\$293 35
Paid Procter Brothers, Cape Ann Advertiser	2 50
C. L. Dodge, book	2 00
D. P. Stimpson, magazine	3 33
H. N. Hastings, Enterprise	1 00
J. W. Reeves, book	2 00
Stimpson & Co., paper	14 18
Thomas B. Breare, binding	38 35
A. F. Nesbitt, care Reading Room	17 00
M. Nesbitt, " " "	20 75
Curtis Merritt, Librarian	175 00
" sundries	2 70
George Till, Assistant Librarian	50 00
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	\$622 16

TOWN HALL.

RECEIPTS

Received for rent of Hall	\$213 00
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EXPENDITURES.

Paid William A. Francis, supplies	\$24 45
Hanford & Phillips, stock and labor	10 30
John Chapman, " " "	2 75
G. H. Wadsworth, supplies	3 53
Josiah C. Bray, labor	2 00
Charles Rowell, " and stock on cellar	2 50
Joseph Holmes, "	1 00
A. E. Mudge, "	1 50
Choate & Rowe, coal and wood	25 00
George H. Holden, supplies	10 07
A. F. Nesbitt, care of Hall	4 40
Moses Nesbitt, " " "	45 83
" cleaning and painting	14 00
	<hr/>
	\$147 33

CEMETERY.

RECEIPTS.

Appropriation	\$100 00
Received from sale of lots	55 00
	<hr/>
	\$155 00

EXPENDITURES.

Paid John Chapman, stock and labor	\$7 50
R. V. Bessom, labor	70 00
S. T. Beers. "	16 62
R. Harris, teaming	10 50
J. S. Brown, labor	1 85
G. H. Wadsworth, shovel	1 00
P. Farrell, labor	1 75
S. H. Shaw, labor	7 50
Joseph Stanley, services as Superintendent . . .	25 00
	<hr/>
	\$141 72

POLICE DEPARTMENT.

Appropriation	\$150 00
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EXPENDITURES.

Paid J. C. Bray, services as police	\$163 50
" notifying dog owners	15 00
F. A. Tweed, services as police	30 00
J. B. Hawes, team	3 00
Jas. Wheeler, services as Constable	29 50
Moses Nesbit " Police	11 00
	<hr/>
	\$252 00

STREET LAMPS.

Appropriation	\$150 00
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EXPENDITURES.

Paid Walworth Mfg Co., 84 gals naptha	16 80
Alvah Walker & Co., 2 bbls oil	13 93
T. O. Philbrick, supplies	6 24
Jos. Stanley, faucet	75
G. W. Stone, glazing	8 00
Geo. W. Harris, care of lamps	7 28
Edward Marsh, " "	82 50
	<hr/>
	\$135 50

FIRE DEPARTMENT.

RECEIPTS.

Rent of Engine House Hall	\$5 00
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EXPENDITURES.

Paid John Chapman, stock and labor	\$12 55
Joshua P. Small, paint	1 70
Moses Nesbit, labor	1 00
Robert Harris, moving engine	2 00
A. F. Nesbit, labor	1 68
A. F. Bartlett, "	1 25
A. Holbrook, repairs on engine	36 00
	<hr/>
	\$56 18

HEALTH DEPARTMENT.

EXPENDITURES.

Paid R. B. Jordan, services Board of Health	15 00
W. C. Stone, " " " (3 years)	15 00
B. M. Green, " " " (1877) .	20 00
W. B. Chase, " " " (1876) .	16 00
B. M. Green, "	7 00
	<hr/>
	\$73 00

STATE AID.

RECEIPTS.

Received from State	\$726 00
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EXPENDITURES.

Paid Joseph W. Glass	\$72 00
William Widger	48 00
Patrick Milan	48 00
A. M. Chute	48 00
William H. Johnson	48 00
Charles H. Fairbanks	48 00
James Umber	52 00
Edward Winslow	48 00
John C. Stimpson	120 00
Horace W. Wardwell	66 00
John Holden	30 00
	<hr/>
	\$628 00

RECAPITULATION.

	Appropriations and Receipts.	Expenditures
Selectmen's Department	\$1,500 00	\$1,447 13
School "	7,190 57	6,482 74
Highway "	3,200 00	3,217 22
Overseers "	1,138 34	1,543 21
Town Library	721 85	622 16
Town Hall	213 00	147 33
Cemetery	155 00	141 72
Police Department	150 00	252 00
Fire "	5 00	56 18
Lamp "	150 00	135 50
Health "		73 00
State Aid	726 00	628 00
State Tax	2,510 72	2,145 00
County "	2,014 17	2,126 85
Interest	3,000 00	3,139 36
Corporation Tax	1,305 54	
Balance Corporation Tax, 1876 . .	52 62	
" " " 1877 . .	64 33	
National Bank "	1,576 96	
	<hr/>	<hr/>
	\$25,674 10	\$22,157 40

SCHEDULE OF PUBLIC PROPERTY.

Town House and lot	\$10,000 00
Grammar School House and lot	8,000 00
Beach " " "	4,000 00
Pine street " " "	7,000 00
Essex street " " "	2,500 00
Farm " " "	2,500 00
Engine House. Engine and Hose . . .	1,200 00
Gravel Pits	1,000 00
	<hr/>
	\$36,200 00

Town of Swampscott in account with D. P. Stimpson, Collector.

1877.	<i>Dr.</i>	
To amount taxes collected, 1877, . . .	\$15,683	20
" " " 1876 . . .	3,601	17
" " " 1873 . . .	114	70
" " abated, 1877 . . .	75	40
" " " 1876 . . .	281	97
" " " 1873 . . .	200	20
" " discounted, 1877 . . .	561	58
" interest collected, 1877 . . .	7	86
" " " 1876 . . .	216	79
" taxes uncollected, 1877 . . .	5,185	30
" " " 1876 . . .	3,476	31
" " " 1873 . . .	604	66
	—————	\$30,009 14
1877.	<i>Cr.</i>	
By amount taxes committed, 1877, . . .	\$21,505	48
balance " " 1876 . . .	7,359	45
" " " 1873 . . .	919	56
interest collected	224	65
	—————	\$30,009 14

D. P. STIMPSON, Collector.

Town of Swampscott in account with William Seger, Collector.

1877.	<i>Dr.</i>	
To amount collected, 1875	\$981	78
" " 1874	661	63
" abated, 1875	14	75
" uncollected, 1875	1,633	64
" " 1874	548	82
" interest collected, 1875	148	49
" " " 1874	142	60
	—————	\$4,131 71
1877.	<i>Cr.</i>	
By balance committed, 1875	\$2,630	17
" " 1874	1,210	45
interest collected	291	09
	—————	\$4,131 71

WM. SEGER, Collector.

Swampscott, February 28, 1878.

Town of Swampscott in account with D. P. Stimpson, Treasurer.

Dr.

To cash paid	Selectmen's orders, 1877	\$12,387 78
	Overseers' " 1877	1,577 12
	Selectmen's " 1876	331 95
	Overseers' " 1876	38 52
	State tax	2,145 00
	County tax	2,126 85
	State aid	628 00
	National City Bank of Lynn, tempo- rary loan	2,000 00
	Elizabeth Proctor, p't pay't note . .	100 00
	Prov. Inst. for Savings, note	4,500 00
	National City Bank, temp. loan . .	4,000 00
	" " " "	4,500 00
	Henry Martin, note	1,000 00
	interest on notes	3,139 36
Cash in treasury, February 28, 1878		2,605 94

\$41,080 52

Cr.

By balance cash in treasury March 1, 1877 . . .	\$1,338 20
Cash State Treas., bal. corp. tax, 1876 . . .	52 62
" " in't on State tax	10 72
" " corp'n tax	1,305 54
" " Nat'l Bank tax	1,576 96
" " School Fund	190 57
" " State aid	726 00
" " bal. corp'n tax, 1877	64 33
County Treasury dog tax	219 40
" " int. on county tax	14 17
Joseph Stanley, rent of Town Hall . . .	139 50
" " rent of engine hall	5 00
" " cemetery lots	55 00
" " naphtha bbl	10 00
A. F. Nesbitt, rent of Town Hall	23 50
S. O. Ingalls, rent of Town Hall	50 00
C. V. Merritt, Town Library	402 45
From notes given	13,000 00
Overseers of Poor	338 34
William Seger, taxes	1,934 50
D. P. Stimpson, taxes	19,399 07
" " interest on taxes	224 65

\$41,080 52

D. P. STIMPSON, Treasurer.

Surveyor's Report.

The Surveyor respectfully submits a synopsis of the expenditures of his Department.

The number of days' labor in gravel pits and on the streets and sidewalks was 642 at \$1.75 . . .	\$1,123 50
Number of horses and carts with drivers was 412 at \$3.50	1,442 00
Running snow plow and shoveling snow	91 77
Personal services 100 days at \$2.50	250 00
	<hr/>
	\$2,907 27
Supplies for Highway Dept.	92 73
	<hr/>
	\$3,000 00
Number loads gravel hauled on streets and sidewalks	2,437
Number loads taken from gutters	350

BARTLETT SHAW, Surveyor.

Swampscott Town Library.

LIBRARIAN'S ANNUAL STATEMENT.

Number of books in Library March 1, 1878	2,981
Number of books added during year	161

DONATIONS.

W. R. Lawrence,	1 vol.
City of Lynn,	1 "
U. S. Government,	5 "
H. N. Hastings & Sons,	1 "
Number of days open to public	63
Number of books delivered	6,610
Cash received as fees	\$402 45

CURTIS MERRITT, Librarian.

Swampscott, March 1, 1878.

Selectmen's Report.

We beg leave to submit the following report of our doings for the last year.

STACY'S BROOK.

In compliance with a vote of the Town, the County Commissioners were petitioned by the Selectmen to see what action they would take to adjust the difficulty in regard to Stacy's Brook. Notice was given by the Commissioners to the City of Lynn and the Town of Swampscott that they would hold a meeting in the Town Hall, in Swampscott, on July the 2nd. At that meeting the Mayor of Lynn and Hon. T. B. Newhall appeared for the City. After talking the matter over, examination of the brook was made by the Commissioners and the authorities of Lynn. Here the Commissioners ordered a survey to be made of that part of the brook from New Ocean street to the sea. Then they say, we will leave your petition on file, then if Lynn and Swampscott cannot agree, the matter can be brought up again anytime. Mr. I. K. Harris of Lynn was employed to make the survey and estimate of cost. After this plan was ready Lynn was notified, and a special committee was appointed by the City Government. Notice was given by this committee that they would meet with the Selectmen of Swampscott, on Wednesday, August the 22nd, at the outlet of the brook.

The survey of the Brook as made by Mr. Harris was now ready for consideration. The subject was carefully looked over from New Ocean street bridge to the sea. Some explanations of of cause and effect were given by Mr. Thomas Hadley in regard to the overflow of those low lands by the waters of Stacy's Brook. The next thing we hear from this committee of Lynn, is through the newspapers that they had investigated the matter and ascertained that the city had no responsibility in the matter, and therefore should incur no expense. The estimated cost by the plan of Mr. Harris is about twelve hundred dollars. In consideration of the large outlay of money and the lateness of

the season it was thought best by the Selectmen to lay the matter over for further action by the town.

HIGHWAYS.

The gravel in the pit in the western part of the Town is about all used up, and it will be essential for the Town to secure another pit for the coming year, in order that we may not come short of gravel for the roads in the western and middle part of the Town. The stone wall on the southwest side of Highland street is in rather a bad condition and will need repairing next year. A complaint was made by Dr. Lodge to the Selectmen on account of a large hole dug out by the side of his land by some former Surveyor, which he asks the Town to fill up. By the efficient and judicious management of our new Surveyor, the roads, streets and sidewalks have been kept in excellent repair the past year. In accordance with a vote of the Town, the obstructions to the Highways on Kings Beach have been removed.

POLICE.

The preservation of good order and quiet, especially through the Summer months, is very important to our community.

It was thought best by the Selectmen to employ a special police, and Mr. J. C. Bray was employed, and proved to be a very efficient officer. It will be necessary to appropriate a larger sum of money for the department in order to employ a special police during the Summer.

FIRE.

This department was found to be in rather a bad condition, the engine was not in good working order, and there is about three hundred feet of hose fit for use, which is a small supply. It was thought best by the Selectmen to have things fixed up a little. The engine was overhauled by Mr. Holbrook of Lynn, and put in good repair. New doors have been made for the front part of the Engine House, which was very much needed.

All of which is respectfully submitted by

JOSEPH STANLEY,	}	Selectmen of Swampscott.
E. G. FOSTER,		
GEO. H. HOBBY,		

Baldwin
Collection

Does Not
Circulate



SWAMPSCOTT PUBLIC LIBRARY



3 1996 00132 2983

